

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="padding: 5px;"> CITY OF <u>WAUKON</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16200300600000 CITY CLERK 101 ALLAMAKEE ST WAUKON, IOWA 52172 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,232,255		1,232,255	1,298,553
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,232,255		1,232,255	1,298,553
Delinquent property taxes	0		0	
TIF revenues	461,933		461,933	600,000
Other city taxes	477,950	0	477,950	435,217
Licenses and permits	15,516	0	15,516	11,365
Use of money and property	206,455	3,342	209,797	127,045
Intergovernmental	557,414	0	557,414	592,369
Charges for fees and service	613,280	921,498	1,534,778	1,401,500
Special assessments	74,566	0	74,566	51,000
Miscellaneous	349,679	0	349,679	239,939
Other financing sources	1,668,948	70,629	1,739,577	725,000
Total revenues and other sources	5,657,996	995,469	6,653,465	5,481,988
Expenditures and Other Financing Uses				
Public safety	801,889	0	801,889	845,143
Public works	708,093	0	708,093	873,319
Health and social services	0	0	0	3,000
Culture and recreation	938,649	0	938,649	1,177,430
Community and economic development	111,831	0	111,831	160,203
General government	351,367	0	351,367	418,144
Debt service	715,466	0	715,466	718,030
Capital projects	634,542	0	634,542	1,379,646
Total governmental activities expenditures	4,261,837	0	4,261,837	5,574,915
Business type activities	0	861,838	861,838	1,283,734
Total ALL expenditures	4,261,837	861,838	5,123,675	6,858,649
Other financing uses, including transfers out	585,021	274,129	859,150	331,953
Total ALL expenditures/And other financing uses	4,846,858	1,135,967	5,982,825	7,190,602
Excess revenues and other sources over (Under) Expenditures/And other financing uses	811,138	-140,498	670,640	-1,708,614
Beginning fund balance July 1, 2015	2,029,633	1,963,426	3,993,059	3,245,656
Ending fund balance June 30, 2016	2,840,771	1,822,928	4,663,699	1,537,042
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 5,472,995	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 9,924,569	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/26/2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Allen D. Lyon	→	563	568-3492	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/7/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	908,652	178,330		145,273			1,232,255			1,232,255	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	908,652	178,330		145,273	0		1,232,255		T01	1,232,255	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	908,652	178,330		145,273	0	0	1,232,255			1,232,255	6
7	TIF revenues			461,933				461,933		T01	461,933	7
	Other city taxes											
8	Utility tax replacement excise taxes	12,586	4,160					16,746		T15	16,746	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	49,107						49,107		T15	49,107	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	5,693	1,121	84	767			7,665		T19	7,665	12
13	Hotel/motel tax	23,768						23,768		T19	23,768	13
14	Other local option taxes		380,664					380,664		T09	380,664	14
15	TOTAL OTHER CITY TAXES	91,154	385,945	84	767	0	0	477,950	0		477,950	15
16	Section B - LICENSES AND PERMITS	15,516						15,516		T29	15,516	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	20,763	1,665		2,634			25,062	3,342	U20	28,404	18
19	Rents and royalties	67,180			109,200	13		176,393		U40	176,393	19
20	Other miscellaneous use of money and property		5,000					5,000		U20	5,000	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	87,943	6,665	0	111,834	13	0	206,455	3,342		209,797	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						GAAP		NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		482,510					482,510		C46	482,510	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,603	1,882					4,485		C89	4,485	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,603	484,392	0	0	0	0	486,995	0		486,995	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	55,924						55,924		D89	55,924	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service		14,495					14,495		D89	14,495	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	55,924	14,495	0	0	0	0	70,419	0		70,419	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	58,527	498,887	0	0	0	0	557,414	0		557,414	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	452,594	A91	452,594	73
74	Sewer							0	468,904	A8Ø	468,904	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	260,309						260,309		A81	260,309	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,453						1,453		A89	1,453	99				
100	Park, recreation, and cultural charges	92,614	258,864					351,478		A61	351,478	100				
101	Animal control charges	40						40		A89	40	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	354,416	258,864	0	0	0	0	613,280	921,498		1,534,778	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	2,101	72,465					74,566		U01	74,566	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	7,903						7,903		U99	7,903	109				
110	Sale of property and merchandise	854	8,697					9,551		U11	9,551	110				
111	Fines	6,162						6,162		U30	6,162	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Commerical/Ind Tax Reimbursement	98,110	37,183	49,769	15,285			200,347			200,347	114				
115	Insurance Reimbursement NICC/Wellness Center	7,740						7,740			7,740	115				
116	Refunds	23,388	12,756			10,862		47,006			47,006	116				
117	COBRA	6,056						6,056			6,056	117				
118	Donations	26,962	37,952					64,914			64,914	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	177,175	96,588	49,769	15,285	10,862	0	349,679	0		349,679	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,695,484	1,497,744	511,786	273,159	10,875	0	3,989,048	924,840		4,913,888	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			82,695		797,732		880,427		NR	880,427	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	129,702	152,813			298,590		581,105	70,629		651,734	127				
128	Internal TIF loans and transfers in	55,113	4,361	132,063		15,879		207,416			207,416	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	184,815	157,174	214,758	0	1,112,201	0	1,668,948	70,629		1,739,577	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,880,299	1,654,918	726,544	273,159	1,123,076	0	5,657,996	995,469		6,653,465	132				
133												133				
134	Beginning fund balance July 1, 2015	515,378	1,164,707	75,234	12,165	262,149		2,029,633	1,963,426		3,993,059	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,395,677	2,819,625	801,778	285,324	1,385,225	0	7,687,629	2,958,895		10,646,524	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	361,556	108,531					470,087		E62	470,087	2
3	Purchase of land and equipment					90,054		90,054		G62	90,054	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	85,000						85,000		E24	85,000	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	22,725						22,725		E32	22,725	16
17	Purchase of land and equipment	130,983						130,983		G32	130,983	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,050						1,050		E32	1,050	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,990						1,990		E89	1,990	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	603,304	108,531		0	90,054	0	801,889			801,889	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	1,500	403,548			16,612		421,660		E44	421,660	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		69,496					69,496		E44	69,496	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	4,340						4,340		E01	4,340	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	212,597						212,597		E81	212,597	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	218,437	473,044		0	16,612	0	708,093			708,093	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	160,402	18,060					178,462		E52	178,462	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	74,496	6,150					80,646		E61	80,646	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	1,266	135,218					136,484		F61	136,484	129
130	Recreation — Current operation	214,757	16,956					231,713		E61	231,713	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,000						5,000		E61	5,000	135
136	Other culture and recreation		279,855					279,855		E61	279,855	136
137	Purchase of land and equipment		26,489					26,489		G61	26,489	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	455,921	482,728		0	0	0	938,649			938,649	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,048						3,048		E89	3,048	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	41,268		66,099				107,367		E89	107,367	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,290	126					1,416		E29	1,416	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	45,606	126	66,099	0	0	0	111,831			111,831	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	47,655	1,270					48,925		E29	48,925	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	67,255	12,301			8,838		88,394		E23	88,394	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	41,519			45,101	741		87,361		E25	87,361	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,936						6,936		E31	6,936	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	119,751						119,751		E89	119,751	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	283,116	13,571	0	45,101	9,579	0	351,367			351,367	176
177	Section G — DEBT SERVICE							0			0	177
178	Wellness Center (Prin & Int)			266,980				266,980			266,980	178
179	Gundersen (Prin & Int)				109,200			109,200			109,200	179
180	Fire Station/Truck (Prin & Int)			95,969	22,233			118,202			118,202	180
181	9th St/Sports Field/Cap Imp/2011/2015/2016 Cap Imp (Prin & Int)			144,449	76,635			221,084			221,084	181
182	TOTAL DEBT SERVICE	0	0	507,398	208,068	0	0	715,466			715,466	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets		133,384					133,384			133,384	184
185	Bresnahan Land/Basin/Storm Sewer					436,304		436,304			436,304	185
186	West Side Development				14,854			14,854			14,854	186
187	Subtotal Regular Capital Projects	0	133,384		14,854	436,304	0	584,542			584,542	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Penney Store Roof			50,000				50,000			50,000	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	50,000	0	0	0	50,000			50,000	192
193	TOTAL CAPITAL PROJECTS	0	133,384	50,000	14,854	436,304	0	634,542			634,542	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,606,384	1,211,384	623,497	268,023	552,549	0	4,261,837			4,261,837	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WAUKON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								477,778	E91	477,778	198
199	Purchase of land and equipment									G91	0	199
200	Construction							22,935	F91	F91	22,935	200
201	Sewer and sewage disposal — Current operation							361,125	E80	E80	361,125	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAUKON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — <i>Specify</i>											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								861,838		861,838	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,606,384	1,211,384	623,497	268,023	552,549	0	4,261,837	861,838		5,123,675	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	158,481	35,127			183,997		377,605	274,129		651,734	255				
256	Internal TIF loans/repayments and transfers out	50,000	1,500	71,741	6,176	77,999		207,416			207,416	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	208,481	36,627	71,741	6,176	261,996	0	585,021	274,129		859,150	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,814,865	1,248,011	695,238	274,199	814,545	0	4,846,858	1,135,967		5,982,825	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted	67,913	1,557,632	106,540	11,125	131,680		1,874,890			1,874,890	264				
265	Committed	27,084	13,982			342,380		383,446			383,446	265				
266	Assigned	982				96,620		97,602			97,602	266				
267	Unassigned	484,833						484,833			484,833	267				
268	Total Governmental	580,812	1,571,614	106,540	11,125	570,680	0	2,840,771			2,840,771	268				
269	Proprietary								1,822,928		1,822,928	269				
270	Total ending fund balance June 30, 2016	580,812	1,571,614	106,540	11,125	570,680	0	2,840,771	1,822,928		4,663,699	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,395,677	2,819,625	801,778	285,324	1,385,225	0	7,687,629	2,958,895		10,646,524	271				
272												272				

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF WAUKON</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV			SALARIES AND WAGES		
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.					
Total salaries and wages paid.....			Amount - Omit cents		
			Z00 \$		1,193,665

Part V								
DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify gundersen WWWC	19U 871,709	29U	39U 70,148	49U 801,561	49U	49U	49U	189 39,052
10. 2011	19U 2,660,000	29U	39U 175,000	49U 2,485,000	49U	49U	49U	189 101,585
11. Fire Truck	19U 1,535,000	29U	39U 120,000	49U 1,415,000	49U	49U	49U	189 44,567
12. Fire Stat FMSB	19U 171,106	29U	39U 16,672	49U 154,434	49U	49U	49U	189 5,561
13. Fire Stat REC	19U 63,000	29U	39U 7,000	49U 56,000	49U	49U	49U	189 2,053
14.	19U 629,000	29U	39U 68,000	49U 561,000	49U	49U	49U	189 0
Total long-term debt	5,929,815	0	456,820	5,472,995	0	0	0	192,818
B. Short-term debt				Amount - Omit cents				
Outstanding as of JULY 1, 2015				61V \$				
Outstanding as of JUNE 30, 2016				64V \$				

Part VI				DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016				Amount - Omit cents			
Actual valuation -- January 1, 2014				\$	198,491,380	x .05 = \$	9,924,569

Part VII						
CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01		W31	W61		
	\$	11,125	\$	235,628		4,663,699
REMARKS						V98